

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		16201800500000 <b>City Clerk</b> <b>222 North Main Street</b> <b>Marcus, IA 51035</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	502,565		502,565	489,433
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	502,565		502,565	489,433
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	122,612	0	122,612	119,524
Licenses and permits	1,427	400	1,827	7,550
Use of money and property	33,667	2,660	36,327	8,281
Intergovernmental	166,919	0	166,919	141,130
Charges for fees and service	14,494	482,578	497,072	471,454
Special assessments	0	0	0	
Miscellaneous	86,478	0	86,478	20,550
Other financing sources	98,719	245,580	344,299	350,966
<b>Total revenues and other sources</b>	1,026,881	731,218	1,758,099	1,608,888
<b>Expenditures and Other Financing Uses</b>				
Public safety	59,953	0	59,953	82,558
Public works	210,175	0	210,175	245,049
Health and social services	0	0	0	
Culture and recreation	149,470	0	149,470	194,244
Community and economic development	15,023	0	15,023	19,273
General government	124,478	0	124,478	139,113
Debt service	166,735	0	166,735	166,735
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	725,834	0	725,834	846,972
Business type activities	0	708,471	708,471	758,238
<b>Total ALL expenditures</b>	725,834	708,471	1,434,305	1,605,210
Other financing uses, including transfers out	344,299	0	344,299	350,966
<b>Total ALL expenditures/And other financing uses</b>	1,070,133	708,471	1,778,604	1,956,176
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-43,252	22,747	-20,505	-347,288
Beginning fund balance July 1, 2015	1,522,513	186,792	1,709,305	1,470,563
Ending fund balance June 30, 2016	1,479,261	209,539	1,688,800	1,123,275
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
<b>Indebtedness at June 30, 2016</b>		<b>Indebtedness at June 30, 2016</b>		
General obligation debt	\$ 710,000	Other long-term debt		\$ 0
Revenue debt	\$ 184,000	Short-term debt		\$ 0
TIF Revenue debt	\$ 0			
		General obligation debt limit		\$ 2,563,579

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/03/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Beverly Alesch		Area Code 712		Number 376-4715
Signature of Mayor or other City official (Name and Title)		Date signed 11/14/2016		

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF MARCUS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	Taxes levied on property	286,046	90,210		126,309			502,565			502,565	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	286,046	90,210		126,309	0		502,565		T01	502,565	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	286,046	90,210		126,309	0	0	502,565			502,565	6					
7	<b>TIF revenues</b>							0		T01	0	7					
8	<b>Other city taxes</b>																
9	Utility tax replacement excise taxes							0		T15	0	8					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
11	Parimutuel wager tax							0		C30	0	10					
12	Gaming wager tax							0		C30	0	11					
13	Mobile home tax							0		T19	0	12					
14	Hotel/motel tax	9,282						9,282		T19	9,282	13					
15	Other local option taxes		113,330					113,330		T09	113,330	14					
16	<b>TOTAL OTHER CITY TAXES</b>	9,282	113,330	0	0	0	0	122,612	0		122,612	15					
17	<b>Section B - LICENSES AND PERMITS</b>	1,427						1,427	400	T29	1,827	16					
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
19	Interest	4,202	1,029	466				5,697	2,660	U20	8,357	18					
20	Rents and royalties	27,970						27,970		U40	27,970	19					
21	Other miscellaneous use of money and property							0		U20	0	20					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	32,172	1,029	466	0	0	0	33,667	2,660		36,327	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		138,038					138,038		C46	138,038	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	10,605	3,365		4,711			18,681		C89	18,681	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	10,605	141,403	0	4,711	0	0	156,719	0		156,719	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions	8,700						8,700		D89	8,700	65		
66	Fire/EMT service							0		D89	0	66		
67	Legacy	1,500						1,500		D89	1,500	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	10,200	0	0	0	0	0	10,200	0		10,200	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	20,805	141,403	0	4,711	0	0	166,919	0		166,919	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	138,485	A91	138,485	73		
74	Sewer							0	172,544	A80	172,544	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	171,549	A81	171,549	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,063						1,063		A89	1,063	99
100	Park, recreation, and cultural charges	13,431						13,431		A61	13,431	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	14,494	0	0	0	0	0	14,494	482,578		497,072	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	7,312						7,312		U99	7,312	108
109	Deposits and sales/fuel tax refunds	20,543						20,543		U99	20,543	109
110	Sale of property and merchandise	56,806						56,806		U11	56,806	110
111	Fines	127						127		U30	127	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Enrichlowa/Open Access	1,690						1,690			1,690	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	86,478	0	0	0	0	0	86,478	0		86,478	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	450,704	345,972	466	131,020	0	0	928,162	485,638		1,413,800	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	64,720			33,999			98,719	245,580		344,299	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	64,720	0	0	33,999	0	0	98,719	245,580		344,299	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	515,424	345,972	466	165,019	0	0	1,026,881	731,218		1,758,099	132		
133												133		
134	Beginning fund balance July 1, 2015	725,661	535,836	134,604	126,412			1,522,513	186,792		1,709,305	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,241,085	881,808	135,070	291,431	0	0	2,549,394	918,010		3,467,404	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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150												150		
151												151		
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157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF MARCUS		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	33,189	10,218					43,407		E62	43,407	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,495						16,495		E24	16,495	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	51						51		E32	51	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	49,735	10,218		0	0	0	59,953			59,953	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,906	86,075					89,981		E44	89,981	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction	89,035						89,035		F44	89,035	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		22,314					22,314		E44	22,314	48
49	Traffic control safety — Current operation		772					772		E44	772	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		8,073					8,073		E44	8,073	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	92,941	117,234		0	0	0	210,175			210,175	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	57,235	12,835					70,070		E52	70,070	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,817						4,817		E61	4,817	127
128	Purchase of land and equipment	2,045						2,045		G61	2,045	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	47,798	2,942					50,740		E61	50,740	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,119						18,119		E61	18,119	135
136	Other culture and recreation	3,679						3,679		E61	3,679	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	133,693	15,777		0	0	0	149,470			149,470	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	14,522						14,522		E89	14,522	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	465	36					501		E29	501	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,987	36	0	0	0	0	15,023			15,023	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,005	669					8,674		E29	8,674	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,148	21,228					58,376		E23	58,376	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,414						1,414		E89	1,414	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	19,786	199					19,985		E25	19,985	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,625						7,625		E31	7,625	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	28,404						28,404		E89	28,404	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	102,382	22,096	0	0	0	0	124,478			124,478	176
177	Section G — DEBT SERVICE				166,735			166,735			166,735	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	166,735	0	0	166,735			166,735	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	393,738	165,361	0	166,735	0	0	725,834			725,834	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARCUS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								379,392	E91	379,392	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								172,074	E80	172,074	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								157,005	E81	157,005	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF MARCUS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								708,471		708,471	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	393,738	165,361	0	166,735	0	0	725,834	708,471		1,434,305	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		344,299					344,299			344,299	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	344,299	0	0	0	0	344,299	0		344,299	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	393,738	509,660	0	166,735	0	0	1,070,133	708,471		1,778,604	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted	358,797	372,148	135,070	124,696			990,711			990,711	264
265	Committed							0			0	265
266	Assigned	101,765						101,765			101,765	266
267	Unassigned	386,785						386,785			386,785	267
268	<b>Total Governmental</b>	847,347	372,148	135,070	124,696	0	0	1,479,261			1,479,261	268
269	<b>Proprietary</b>								209,539		209,539	269
270	<b>Total ending fund balance June 30, 2016</b>	847,347	372,148	135,070	124,696	0	0	1,479,261	209,539		1,688,800	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,241,085	881,808	135,070	291,431	0	0	2,549,394	918,010		3,467,404	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

## CITY OF MARCUS

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV	SALARIES AND WAGES
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Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.

Amount - Omit cents	
200	
\$	237

## Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	
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A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue	Other	
		(b)	(c)			(f)	(g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 272,000	29U 29U	39U 88,000	49U 49U	49U 49U	49U 184,000	49U 49U	189 4,760
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify Land	19U 65,000	29U	39U 30,000	49U 35,000	49U	49U	49U	189 4,195
10. Utility	19U 790,000	29U	39U 115,000	49U 675,000	49U	49U	49U	189 16,540
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,127,000	0	233,000	710,000	0	184,000	0	25,490

B. Short-term debt	
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Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

Amount - Omit cents

61V

\$

64V

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents

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51.271.573

x .05 = \$

2 563 579

Part VII	CASH AND INVESTMENT ASSETS AS OF	JUNE 30, 2016
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PART VII CASH AND INVESTMENT ASSETS AS OF: 03/03/2015							
Type of asset	Amount - Omit cents						
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61		
	\$		\$			1,688,800	1,688,800

REMARKS

V98